Charles P. Phelps

Memorandum Book

July 1 1802

to Decr. 31. 1803

Boston Massachusetts 2nd July 1802

Cash Dr. to Invoice No. 13
For 1 bundle of Hoops Wt. 3.26 lb. @ 48/ .. 7.80

3d

Custom House bonds Dr. to Cash
Paid 2d bond for impost on Iron per Ship Sarah - due 5. Inst. — 152.0
Paid 1st bond for Schooner Freindship's Cargo } 508.43 660.43

Expences Dr. to Cash
Paid postage .. .22

Cash Dr. to Invoice No. 6
For 2 bundles Spike Rods 1.0.0 @ 43/ 7.16

5.

William Parsons Dr. to Cash
Paid him on Account .. — 400.0

9

Cash Dr. to Notes Receiveable
Recd. amount of Jno. Codman's note dated May 8. - paid at Mass. Bank - 1212.0

Boston Massachusetts 12th July 1812.

Cash Dr. to Jno. Hopkins		
Recd. of him on a/c for my receipt given		600.0
13		
Cash Dr. to Sundry Acts		
Invoice No. 19		
For 1 Bbl Bone Middlings pork @ 21$	21.0	
Invoice No. 20		
For 2 bales Cotton - 264 No. —		
No. 7 . . . 215		
479 lb @ 20 cts	95.80	116.80
Sundry Acts Drs. to Cash		
Invoice No. 20		
Paid labor on Cotton	.10	
Expence		
Paid portage	.36	
Interest Acct		
Paid discount on renewal of note at Mass. Bank 12th Inst. for 3000 $	16.50	16.96
David Smith Junr. Dr. to Cash		
Paid portage		.17
Cha. Phelps Dr. to Cash		
Paid by him of J. Hopkins ...		5 ...

Boston Massachusetts 21 July 1802

Custom house bonds Drs to Cash

Paid the 2d bond for duties on brandy per Brig Mahala Winsor —— .. —— 181. 0

22.

Notes Payable Drs to Cash

Paid my note to Mass. bank dated June 21. —— .. —— .. 1000. 0

23d

G. D. Smouse Dr to Sundry Acts

Eben Parsons

For 5 bars R. O.S. Iron . 2.3.18 @ 36/ — —— 17.46

Wm Gibson

For 29 bars Swedes Iron 12.1.6 @ 118 $ per ton . 72.59

Newton Iron Work Co

For 12 Do O.S. square Iron . 4.3.20 @ 36/ —— 29.57

Cash

Paid for 2 bbls pitch @ 4 $ ——	8.0	
" 1 Do tar ——	2.75	
" 3¾ Cwt oakum @ 7 $ —	26.25	
" truckage of the above —	2.50	39.50

Commn a/c

For my commns on purchase @ 2½ per Cent } —— 3.91

163.3

Boston Massachusetts 24th July 1802

Custom house bonds dr. to Eben Parsons	
For my proportion of the 3d bond paid by him the 20. Inst. on Brig Byfields cargo in full	141.94
26	
Cash dr. to Adventure No. 3.	
Recd. of Boza Tucker for 30 gals of Brandy returned per schooner Falcon & sold him @ 1$	30.0
Eben Parsons dr. to Invoice No. 19	
For 2 bbls Bone Middlings pork @ 19$	38.0
Cash dr. to Invoice No. 12	
for 2 Dozen brooms @ 1.75 ~~[illegible]~~	3.50
28	
Recd. of Ebenr. Lewis on behalf of Messrs. C. & W. Smith of Hadley the first dividend due them on M. Mackay Jr's Estate 60.37	
Sent to them Octr. 11. 1802 as per letter book 60.37	
Cash dr. to Debenture Notes	
Recd. at Custom house for debenture Certificate due 22 Inst.	23.0

Boston Massachusetts 29. July 1802

Custom house bonds Dr. to Cash
Paid 2d bond for import on goods per
Brig Violet from Copenhagen — 343.0

Interest Acct Dr. to Cash
Paid discount on renewal of my note the
26 Ins.t at Mass. bank for 57 days & grace -
amount of note $2000. — 20.0

31.

~~Sundry~~ Acct Dr. to Cash
Eben Parsons
Paid truckage of brandy — 2.50
Thos. Gording
Paid truckage of brandy — 1.75
Expence
Paid Jno. Roulstone sundry truckage per his bill of this date — } 2.53 6.78

Boston Massachusetts 3d. August 1802

Cash .. .. Dr. to Invoice No. 20

For 2 bales of Cotton sold Boza Tucker

No. 6 — 270		
8 — 262	532 lb @ 19 Cts.	101. 8

Boza Tucker

4

Cash Dr. to Storage Account

For storage of 16 Hhds Rum & 1 Hhd molasses

one month @ 2/ — paid by Mr. Jno. Munn .. 5. 6

Cash Dr. to Saml. Whitwell

Recd. of him in full for Nails 393. 3

Joseph Bassett Dr. to Invoice No. 19

For 14 bbls Bone middlings pork @ 18/p $ .. 259. 0

6.

Notes Receivable Drs. to Invoice No. 17

For 1 pipe of Geneva sold Saml. Chamberlin

No. 1420 — 117/1 116 galls. @ 101 Cents 117. 16

at 60 days recd. his note

7

Expence Dr. to Cash

Paid postage to Baltimore 2

Boston Massachusetts 9th August 1802

Cash Dr. to Invoice No. 18	
For 1 bbl Bone Middlings pork @ 20 $ —	20.0
Jos. Bassett Dr. to Invoice No. 18	
For ½ bbl Bone Middlings pork @ 11 $ —	11.0

10

Sold Mr. Isaac Winslow Jr. my half of the Adventure pr. Brig Rachel - the following being a statement of the transaction - J. Winslow is debited	
for ½ of a remittance by Wills & Co. to R. Livie & Co. placed by them thro' mistake to his credit - Whole remit. 190£ 4/6 is	422.22
for my ½ of balance of s.d adventure in Wills & Co.'s hands - sold him @ par —	32.0
	454.22
{Interest due to Wills & Co. on their remittance is offset against the interest due from Livie & Co. —}	
Deduct Livie & Co. Comm.rs on my half - is	4.54
	$ 449.68
Cash Dr. to Adventure No. 4	
Rec.d of I. Winslow Jun.r agreeably to the above statement in full for my half of said Adventure —	449.68

Boston Massachusetts 10th August 1802

Adventure No. 4 Dr. to Profit & Loss	
For amount gained on said Adventure ..	26.2
G. D. Smouse Dr. to Cash	
Paid postage from New York	.17
11th	
Notes Receiveable Drs. to Invoice No. 17	
For 1 Hhd Sugar Wt. 9.3.25 / Tare 1.0.8 / 8.3.17 @ 11½ $ ..	102.38
and recd. Williams & Moore's note at 60 days with Interest —	
12.	
Thos. C. Butler Dr. to Cash	
For amt. paid Josiah Sturges pr. Rect. book agreeably to letter of credit from said Butler dated Augt. 7. 1802 on file —	300.0
Interest Acct Dr. to Cash	
Paid discount on renewal of note at Mass. Bank for 3000 $ the 92 Inst. payable in 57 days & grace — ..	30.0
16.	
David Smith Jr. Dr. to Cash	
Paid postage of letter —	17

Boston Massachusetts Aug. 17. 1802

Thomas Gooding Dr. to Cash

Paid him balance of a/c in full for sales of Brandy 147.20

18

Cash Dr. to Sundry Accts

Invoice No. 17

For 1 Hhd Sugar.

Wt. 8.3.24

9.2.0 Tare .3.24 8.0.0 @ 11/ - 92.0

Invoice No. 12

For 2 Doz. brooms @ 9/ 3.0 95.0

Recd. into store of Merchandise ~~Merchandise~~

~~153~~ ~~285~~ 285 Bars of Swedes Iron flat.

Wt. ~~43.0.2~~ ~~82.1.18~~ 82.1.18 @ 107 $ per ton $ ~~230.15~~ ~~432.65~~ ~~440.90~~

19 deduct 1 pct. 4.40 436.50

Merchandise Dr. to Cash

For 153 bars of Iron bot of Aaron Burnham & Co.

Wt. 43.0.2 @ 107 $ per ton .. 230.15

Recd. into store of Merchandise

153 Bars Swedes Iron flat.

Weighing as above

Boston Massachusetts 19th August 1802

Cash Dr. to Sundry Accts

Invoice No. 18

For 1 bbl Bone middlings @ 19½$ -	19.50	
Invoice No. 19		
For 3 bbls No. 2 Pork @ 14½ $ ..	43.50	63.0

20th

Cash " Dr. to Invoice No. 17

For 1 pipe geneva sold P. Ammidon		
No. 1419 - 120/4 116 gals. @ 100 cts	116.0	
1 Do. sold J. D. Williams three days go.		
No. 1418 . 112/2 110 gals. @ 100 cts	110.0	226.0

Eben Parsons Dr. to Invoice No. 18

For 10 bbls Bone Middlings pork @ 19 $.	190.0

21.

Cash . . Dr. to ~~Invoice No. 18~~ Sundry Accts

Invoice No. 18

For 12 bbls of Bone Middlings @ 19$ -	228.0	
Invoice No. 19		
For 3 bbls pork No. 2 @ 14½$ -	43.50	271.50
Sold Jos. Lee		

Expense Dr. to Cash

paid Bassett for filling 3 bbl pork -	.27
Do. coopering Brandy	.34

Boston Massachusetts 21 August 1802

Sundry Acc^ts D^rs to Cash

Invoice No. 17

Paid Bassett for coopering gin — .41

Invoice No. 18

Paid labor on pork — .90

Invoice No. 19

Paid labor on pork — .43

Storage Acc^t

Paid Bassett for storage of pork — 8.82 — 10.56

23^d

Cash D^r to Invoice No. 18

For 1 bbl of Bone middlings on hand ~~agreed to be taken~~ by W^m Bl[illegible] — 19.0

Invoice No. 18 D^r to Sundry Acc^ts

Cash

Paid ~~labor on~~ advertising pork — 2.00

trucking D^o to Bassetts — 1.79

3.79

Storage Acc^t

For storage of 25½ bbls pork — 7.65

Comm^s Acc^t

For Comm^s on sales of pork a 2½ — 12.19

W. & G. Smith

For nett Am^o Sales of 25½ Bbls pork as per sales — 424.5 — 447.68

Boston Massachusetts 23d August 1802

Invoice No. 19 Dr. to Sundry Accts

Cash

Paid Advertising pork ——— 1.50

Trucking Do. ——— 1.61

3.11

Storage Acct

For storage of 23 bbls pork — 5.20

Commn Acct

For Commns on Sales of pork a 2½ p - 10.12

David Smith Junr.

For net Amt. Sales of 23 bbls pork per Sales book ——— } 352.58 | 371.1

Sundry Accts Drs to W. & G. Smith

Cash

Recd of F. Lee charges of inspection of 12 bbls pork ——— 1.38

E. Parsons

For Charges of inspection of 10 bbls Do — 1.15 | 2.53

Sundry Accts Drs to D. Smith Junr.

Cash

For charges of inspection 3 bbls pork - .34

Jo. Bassett

For Do. of 14 bbls posd Dorr — 1.61 | 1.95

this charge is balanced by Interest due me on advances of Dorr's money for 14 bbls pork }

Boston Massachusetts 23.d August 1802

David Smith Junr. Dr. to Cash
For Amt. sent him this day in a letter per mail - to balance Acct .. — .. 276.8

24th

Wait & G. Smith Drs. to Cash
For amt. sent them this day in a letter per mail to balance a/c .. — . 426.74

Merchandise Dr. to Cash
For 285 bars flat Swedes Iron - purchased of Capt. L. Foster Wt. 82.1.18 @ 10 7/8 - 440.90
entered in waste the 19th Inst. discount for Cash 1 pr. Ct. 4.40 436.50

27

Cash Dr. to Invoice No. 6
Recd. for 2 bundles Spike Rods .1.0.0 @ 41/. 6.84

Expence Dr. to Cash
Paid postage — .. — .22

28

Newton Iron Work Compy. Dr. to Cash
Paid them in full — .. — .. 112.8

Expence Dr. to Cash
Paid postage — .. — .. .17

Boston Massachusetts 31 August 1802

Cash Dr. to Notes Receivable
For Wm Ross's note dated June 24.
amt. recd. per mail last evening in full - 337.96

Expense dr. to Cash
Paid postage - .10

Jno. Hopkins dr. to Cash
Paid Capt. Tennant Chapman as per your order on file - 60.0

Invoice No. 15 dr. to Sundry Accts.
Storage a/c
For storage of Indigo Gum & Bark - 1.0
Comms. a/c
For Comms. on Sale of Indigo per a/c sales rendered - 30.30 31.30

Recd. of Invoice No. 21
36 - Hogsheads of molasses for sale on a/c & risk of J. D. Mouse & F. Kinsell -

Cash dr. to Inv. No. 21
for 1 hhd. - 106 1/2 104 at 40/100
entered 1. Lpt.

Boston Massachusetts 31 Augt 1802

Invoice No. 15 D^r. to G. D. Smouse
For net Am^o. sales of said Invoice as
per Sales rendered viz Indigo net ~~N~~ 936.70
net am^o. Gum Copal 450.69 | 1387.39

Minturn & Champlin D^rs. to Invoice No. 15
For net am^o. of Gum Copal sent them for sale
being part of said Invoice - per their a/c of
sales on file — " — " 450.69

Adventure No. 6 D^r. to Cash
For am^o. of Cash this day forwarded
by mail to Proud & Thurston Merchants Baltimore
to be invested in flour - as per letter of this date 1000.0

Boston Massachusetts 1st September 1802

Cash Dr. to Invoice No. 21

For 1 Hhd molasses sold B. & W. yesterday

106 / 2 — 104 gals @ 40¢ — 41.60

~~1~~ 1 Do. sold S. B — 96 / 4 — 92 gals @ 40¢ — 36.80 — 78.40

Sold Ephraim Hall & B. Hall Jr. & Son of Invoice No. 21 all the molasses remaining @ 39/100 per gal. pay.a by their note ~~fifty~~ sixty days —

Notes Receivable Dr. to Invoice No. 11

For 2 Ps. of Swedish Duck heavy

100 / 71 — 171 Ells - 112 1/2 yds @ 20/100 — — 22.50

at fifteen days

Notes Receivable Dr. to Invoice No. 21

For 34 Hhds of molasses sold Messrs. Ephm. Hall & Benja. Hall Jr. & Son & rec.d their note at 60 dys

114 — 7	105 — 7	111 — 5	111 — 6
107 — 9	106 — 6	105 — 6	97 — 1
116 — 8	106 — 15	111 — 2	109 — 5
110 — 9	90 — 3	109 — 9	113 — 8
114 — 10	104 — 6	106 — 2	116 — 12
114 — 5	109 — 2	114 — 5	110 — 14
109 — 4	100 — 4	110 — 2	106 — 6
107 — 9	110 — 1	115 — 7	105 — 9
115 — 22	830 — 44	107 — 1	867 — 61
1006 — 83	1006 — 83	988 — 39	988 — 39
	1836 — 127		1855 — 100

1836 / 127 — 1709 gal.s @ 39/100 ——— $ 666.51

1855 / 100 — 1755 — 1755 gal.s @ 39/100 — — 684.45 — 1350.96

3464

1006.83 / 106.2 / 1112.85

Boston Massachusetts 2nd September 1802

Invoice No. 21 Dr. to Sundry Accts

Custom House Bonds

For my 2 bonds dated Augst. 30 - 1802 for imports on 42 Hhds molasses per Schr. Friendship contg. 4160 gals. - payable in 3 & 6 months

pay. a Nov. 30 - 103.50 / Feb. 30. 104.0

Amt. of 1st	104.0	
Amt. of 2d	104.0	208.0

Cash

Paid wharfage of 36 Hhds @ 10 c -- -	3.60	
" Bassetts bill for cooperage of Do.	11.83	
" Advertising in 3 papers .. — .. .	2.25	17.68

Commission Acct.

For my Commns. on sales of 36 Hhds @ 2½ per Cent per Sales book	35.73

G. D. Smouse & F. Kinsell

For net Amo. Sales of 36 Hhds of molasses per Acct rendered	1167.95

3d

Interest Acct Dr. to G. D. Smouse

For Interest on 936 $ net proceeds of Indigo from July 8 to this day 1 Mo. & 25 days — —	8.58	
Deduct discount on 450 $ - proceeds of Gum from this date to Novr. 13 . 2 Mo. & 10 days	5.25	3.33

Boston Massachusetts 3.d September 1802

Geo. D. Smouse Dr. to Sundry Accts

Cash

For sundries sent to quarantine — .58

" portage — " — .68

1.26

Commission Acct

For my comm.rs on rec.d & pay.d over 450.69 - proceeds of Gum at New York } — 4.50 | 5.76

G. D. Smouse & F. Kinsell Dr. to Sundry Accts

Cash

Paid Board of health for quarantine charges 10.0

" Custom house for Entry of Vessel &c - - 6.70

" Dockage of Schooner 2 days at ,45 — .90

" Advertising Schooner 2 papers — . 1.50

19.10

Interest Acct

For interest on 1167$, proceeds of Molasses, advanced to them at 1 pr Ct. discount is — " — " 11.67

Interest on 1917$ advanced to Capt. Bryant Apr. 12. 1802 for disbursements of Sch.r &c — } 45.52 | 57.19 | 76.29

Boston Massachusetts 4th September 1802

Geo. D. Sumouse Dr. to Cash --
Paid him the balance of our Acct
as per Receipt book in full .. 1221.42

G. D. Sumouse & F. Kimpell Drs. to Cash
Paid Custom house for clearance
of the vessel ---- 1.62
Paid Capt. Sumouse the balance
of Acct in full per Rec.t book } 745.82 747.44

Custom House bonds Dr. to Cash
Paid the 3d bond for duties on Iron per
Ship Sarah ---- .. -- .. 152.0

10

Cash Dr. to Notes Receivable
For amt. of E. Edes Jr. note dated May 4.
payable in 4 months for -- .. -- .. 2433.37

11

Cash Dr. to Merchandise
For 1 bar of Iron wt. 0.1.9 @ 36/ -- .. 2.14

~~Adventure No. 6~~ Expence Dr. to Cash
paid postage from Baltimore -- $0.40

Boston Massachusetts 11. September 1802

Cash Dr. to Interest Account For amo. of Interest recd. on E. Edis' Indd. note paid the 10 Inst.	25.54
14	
Cash Dr. to Merchandise For 4 bars Iron Wt. 1.0.6 @ 36/	6.32
Cash Dr. to Merchandise For 4 bars Iron wt. 1.0.3 @ 36/	6.14
Cash Dr. to Notes Receiveable For amo. of R. Ellis note paid at M.B. the 28th Ulto. & omitted to be entered	1308.18
15	
Delivered Cap. Porter of Invoice No. 11 2 pieces of heavy duck 2 Do. light Do.	
16	
Cash Dr. to Invoice No. 20 For 1 bag of Cotton 262 lbs @ 19	49.78
17	
Cash Dr. to Merchandise For 201 bars of Iron Wt. 50.0.11 @ 114$ pr Ton	285.56

Boston Massachusetts 17 Sepr. 1802

Expence Dr. to Cash		
Paid weighing Iron	25	
B. Russells bill for Centinel	2. 0	2. 25

21

Cash Dr. to Invoice No. 20		
For 1 bag of Cotton 264 lb a 17 ₵		44. 88
Expence Dr. to Cash		
Paid postage	.68	
labor in store	.58	
nails - 17 - Point 1.35	1.52	
Pratt's bill for fitting up store	2. 0	4. 78
Custom House bonds Dr. to Cash		
Paid 3d bond on Mahala Winsor's Cargo for brandy	181. 0	
pd. Do. for duties on Wine	790. 28	971. 28
Saml. G. Sargent Dr. to Minturn & Champlin		
For his acceptance of J. & O. Sturges draft for 500 $ endorsed to them - payable in sixty days from this date		500. 0

22

Cash Dr. to Debenture Notes		
Recd. for drawback on brandy	24. 0	
Do. on Wine	507.83	531 83

Boston Massachusetts 22.d Sept.r 1802

Cash .. Dr. to Invoice No. 20

For 1 bag of Cotton 299 lbs @ 19 ¢ — 56.81

23.d

Cash Dr. to Sundry Acc.ts

Invoice No. 17

For 1 Hhd Sugar Wt. 9.1.2

9.2.21 Tare 1.0.0

8.1.2 @ 11.50 . 95.7

Invoice No. 12

For 8 Doz. brooms @ 9/ — .. 12.0

Storage a/c

For storage of 149 boxes of lemons

@ 4/p — .. 9.31

" D.o 8 Kegs of butter @ 2 . .16 .. 9.47 116.54

Expence Dr. to Cash

paid postage — .. ,26

" 2 bottles wine for Capt. Southwick . 1.0 1.26

Rec.d into Store of Invoice No. 22

this day & yesterday

Square 93
Flat 144
237 } .. Bundles of Swedes Iron

238
3485
3474 .. Bars D.o flat & square

3711
3723 to be sold on a/c & Risk of

Mr. Wm. Parsons —

Boston Massachusetts 24th September 1802

Wm Parsons Dr to Cash
Paid him on account of Sugar & Gin
sold for him — per Rect. ——— 350.0

— 25 —

~~Interest Acct~~ Dr to Cash
Paid discount on renewal of my note
at m.B. 20 Inst. 2000 $ ——— 20.0

Cash Dr to Invoice No 22
For 1 bundle of flat Iron Wt 1.1.18 @ 37/ 8.70

Cash Dr to Invoice No 22
For 1 bundle of flat Iron Wt 1.1.4 @ 37/ 7"93

Cash Dr to Invoice No 22
For 2 bundles of Square Iron Wt 3.2.9 @ 37/ 22"8
1 bundle of Ditto Wt 1"2"16 @ 37/ 10"14

David Smith Junr Dr to Cash
For postage of a letter ——— .17

— 29. —

Sundry Accts Drs to Cash
Custom house bonds
For paym.t of the last bond for import on
Vesta's cargo ——— 343.0
Expence
Paid N. Goddard in full for Rent of Store No 28
to the 24. Inst. ——— 100.
} 443.0

Boston Massachusetts 29 September 18[illegible]

Samuel Williams Esq. Merchant London
Dr. to Sundry Accts

Thos. T. Cremer ~~of Rotterdam~~

For 6099 guilders paid for Remittance made him by S. Cremer on a/c sales of pepper being Adventure No. 5
Amt. of draft 570 Lstg @ 35/8 $ is 6099 f .. 2439.60

Adventure No. 5

For amt. gained on S. Remittance being the difference between 6099 f & 570 £ remitted .. 93.73

Phelps & Rand

For amt. of balance due them placed by S. Williams to ~~my~~ credit of my a/c proper being 12.7.0 Lstg is ——— .. ——— .. 54.89

$ 2588.22

Thos. Theo. Cremer of Rotterdam
Dr. to Adventure No. 5

For net Amt. Sales of 125 bags of pepper per his a/c sales on file f 5896.9 .. is ——— .. 2358.58

Adventure No. 5 dr. to Sundry Accts

T. T. Cremer

For discount on 6099 f remitted 4 months in advance @ ½ pr. Cent per Mo. .. 48.80

Profit & Loss

For amt. gained on said Adventure .. 266.40 315.20

Boston Massachusetts 30 September 1802

Cash D^r. to Invoice N°. 11
For 1 piece light Duck
cont^g. 51½ Ells . 33 yds @ 1/ 5.50

Expence D^r. to Cash
paid postage .20 .. .. ~~.20~~
Sund^s — .14 .. .. .34

Tho. Theo. Cremer D^r. to Cash
For balance of Acct due him as per his
letter dated July 21. 1802 being f324 „ 11
paid Mess^r. Stephen Higginson & Co. @ 40 cts
per guilder - per Rec^t. book .. 129.82

Proud & Thurston Merchants Baltimore
D^rs. to Adventure N°. 6
For am^t. of Cash rec^d. by them the 6th Ins^t. as
per their letter of that date, to be invested
in flour (- the same being charged to Adv^r. N°. 6
the 31st. Ultimo) .. 1000.0

Boston Massachusetts 1. October 1802

Abram Gibson dr. to Cash

Paid him in full ——— .. ——— .. 72.59

Cash dr. to Invoice No. 22

For 6 bars from Wt. 3.0.15 @ 33/ ——— .. 17.25

2°

Cash dr. to Invoice No. 20

For 1 bag of Cotton. Wt. 296 # @ 17 c. ——— 50.32

Invoice No. 20 Dr. to Sundry Accts

Cash

Paid advertising Cotton ——— 1.50

Storage a/c

For storage of 8 bags Cotton @ 25 c - 4.50

Comm.r a/c

For Commissions on Sale of Cotton - 9.97

Tho. C Butler

For net proceeds of Cotton per a/c rendered } - 370.40 386.37

Expense dr. to Cash

Paid labor on Iron ——— .. — .20

Cash dr. to Invoice No. 12

For 10 Doz. brooms @ 7/6 ——— 12.50

Boston Massachusetts 5 October 1802

Sunday Accts Drs to Cash

Custom house bonds

Paid 2d bond for import on Friendship's Cargo — .. — .. 509.0

Interest a/c

Paid discount on my note dated the 4th inst at Mass. Bank for $4000 - — .. 40.0 | 549.0

Cash Dr to Notes Payable

Recd at Mass. Bank for the above note - payable in 57 days & grace — 4000.0

Notes Payable Drs to Cash

Paid my note at Mass. bank dated Augt 9 — .. — .. — .. 3000.0

Thos C. Butler Dr to Cash

For amot sent him this day per mail to balance acct — .. — .. 70.15

6

Expense Dr to Cash

Paid postage from Baltimore — .40

Boston Massachusetts 7 October 1802

Sold J. & J. Carter my Exchange on Saml. Williams at par to Receive their note on Interest payable the 28. of Novr. next — £583.7.7 Stg. is $2592.79 | 2592.79
Interest 1¾ m: | 22.68
| 2615.47

Recd. of Invoice No. 22
25 bundles of Steel to be sold on a/c & risk of Mr. Wm. Parsons

Notes Payable Drs. to Cash
Paid Isaac Winslow Jr. my proportion of Insurance note per brig Rachel due this day — per his Receipt — .. 15.65

9.

Cash Dr. to Joseph Bassett
Received of him in full — .. 271.68

Cash Dr. to Notes Receivable
For amt. of Saml. Chamberlin's note for 1 pipe gin — .. — .. 117.16

Expence Dr. to Cash
Paid postage — ,52
Blanks — 8 | .60

Boston Massachusetts 9 October 1802

Notes Receivable
~~John Paine of Watertown~~

Drs to Sundry Accts
for Jno. Paine's note of this date @ 60 days

Merchandise

For 31 bars of Iron Wt. 10.0.6 @ 33/ - 55.30 | 55.30

Invoice No. 22

For 6 bars Iron square - Wt. - 2.0.6 @ 33/ - 11.30
~~1 bundle flat 1.1.0 @ 37/ - 7.71~~
1 Do. .. square 1.3.19 @ 37/ - 11.82 | 19.53 | 30.83
| 86.13

payable in sixty days

~~+ wright's Iron 12 cents~~

Sundry Accts Drs to Cash

Paid B. Russell's bill for sundry advertising in full to this day —

Expenses - pr. as above —	1.75	
Invoice No. 11 - Do. —	.75	
" 17 - Do. —	1.25	
" 22 - Do. —	.75	
	4.50	4.50
charged before —	2.50	
	7.0	

Cash - - Dr. to Invoice No. 12

For 66 Doz. brooms sold Wm. Dexter @ 7/6 — .. — .. 82.50

~~payable on the 16. Inst.~~

Boston Massachusetts 13th October 1812

Cash Dr. to Sundry Accts

Notes Receivable

For amt. of Williams & Morris note for Susan ~~No. 6~~ — 102.38

Wm. Parsons

For Interest ~~due~~ rec. on ~~the~~ above note paid this day — 1.2 — 103.40

Charles Phelps Dr. to Cash

Paid him on Acct. ~~No.~~ — 32.0

15

Recd. into store of ~~Adventure No. 6~~ Flour No. 1

140 bbls Superfine Baltimore Flour

27 bbls of fine do. — Do. —

167 & 1 Do. pd. for by Capt. Russell — from Brand & Thurston per ... — 997.75

Sundry Accts Dr. to Cash

Flour No. 1

~~Adventure No. 6~~

Paid labor taking in flour — 2.8

" Revolution truckage of 165 bbls — 4.95

7.3

Expence

Paid Russell & Cutlers bill for sundry advertising — 1.50

Invoice No. 22

Paid their bill for Do. Jour. — .75 — 9.28

Charged before 2.25
3.0
5.25

Boston Massachusetts 15 October 1802

Expence Dr. to Cash

Paid Roulstone's bill for truckage of

Iron &c — " — " — 4.67

Thos. Parsons Dr.

For storage of Cable from July 1. 1800 - to this

15 Octr. 1802 - 15½ mo. @ —

For truckage of cable to ~~Stoff~~ &c — .50 paid

Cash Dr. to ~~Adventure No. 6~~ Flour No. 1

For 2 bbls fine flour sold on board the

vessel @ — 7¼ $ — 14.50

" 2 Do. deld. from store @ 7¼ $ - 14.50 29.0

Paid Capt. Revell on a/c of freight flour 14.50

See the 19 Inst. 16

Paid Do. as above — 30. 0

44.50

Expence Dr. to Cash

Paid postage — .. .17

Cash Dr. to Invoice No. 22

For 2 bundles flat Iron Wt. 2.3.20 @ 37/ - 18.4

" 9 bars - Do. — 2.1.4 @ 37/ - 14.10 32.14

Boston Massachusetts 18 October 1802

Sundry Accts. Drs. to Cash
John Hopkins
Paid him balance of a/c ——— 540.0
Interest a/c
For interest allowed J. Hopkins ——— 6.0
546.0

Sold J. Bumstead Junr. of Adventure No. 6
140 bbls Superfine } flour @ 7.25 - 1015.0
23 Do. fine } @ 6.75 - 155.25
1170.25
to be paid for per agreement on file &
kept in store till deli. at his Risk ———

Ent. 27. Jnl.

19

Cash Dr. to ~~Adventure No. 6~~ Flour No. 1
For 1 bbl of fine flour missing & paid for
by Capt. Revell ——— 7.0

Flour No. 1
~~Adventure No. 6~~ Dr. to Cash
Paid Capt. Revell in full for freight of
168 bbls of flour @ 50 cents ——— 84.0
" Horners bill for wharfage ~~do. do.~~ &c. }
of 165 bbls do. @ 4 cents } ——— 6.60 | 90.60

Ent. for Waste 15. Jnl.

Brand & Thurston Merchants Baltimore
Drs. to Cash
For balance due from them as follows
Sent to buy flour ——— 1000.0
Amt. of Invoice purchased ——— 997.75 | 2.25

See Sept. 30.

Boston Massachusetts 19 Octr 1802

Cash Dr to Minturn & Champlin

Recd of them per mail		100.0

20.

Sundry Accts Drs to Cash

Minturn & Champlin

Paid Sam. Parkman on their a/c as per advice & rect on file	55.0	
" Nathl C. Lee on their a/c per advice &c	31.10	
	86.10	

Expence

Paid postage	.17	86.27

Invoice No 12 Dr to Sundry Accts

Cash

Paid advertising lard	.50		
Do brooms	1.50	2.0	

Storage a/c

For storage of lard	.25		
Do brooms @ 2 cts pr mo. pr Doz.	12.36	12.61	

Commns a/c

For Commns on sale of lard	.70		
Do sale of brooms	2.98	3.68	

David Smith Junr

For net proceeds of Lard & brooms		128.70	146.99

Boston Massachusetts 20. October 1802

David Smith Junr. Dr. to Cash

For amo. sent him this day in a letter per mail —— 125.0

For balance due - paid Cap. Collis } to be pd. him in Newhaven } 3.53 | 128.53

128.53

—— 21 ——

Cash Dr. to Invoice No. 22

For 2 bars of Iron Wt. q 1" 23 lbs @ 35/ —— 2"65

Cash Dr. to Invoice No. 22

For 15 bars of Iron Wt. 5" 0 " 0 @ 35/ —— 29"17

Cash Dr. to Invoice No. 22

For 1 bundle Iron - 1.1.16 @ 37/ —— 8.60

—— 22 ——

Ent. 27. Inv. Acc. of J. Bumstead Jr. on % of flour - 1000. 0

—— 23d. ——

Ent. 30 Inv. Sent to Brond & Thurston per mail in two postnotes of 500 $ each —— 1000. 0

—— 27 ——

Cash Dr. to Sundry Accts.

Merchandise

For 2 bars Iron Wt. 0. 2. 18 @ 33/ —— 3. 64

Invoice No. 22

For 7 bars 2 inch flats } 3 Do. 7/8 square - } Wt. 3. 2. 23 @ 33/ —— 20.37 | 24. 1

Boston Massachusetts 27 Octr. 1802

Cash dr. to ~~Adventure No. 6~~ Flour No. 1

Recd. of Mr. Burnstead on a/c of flour the 22d. Inst. — 1000. 0

Recd. this day balance in full - 170. 25 | 1170. 25

Viz. 140 Bbls Superfine @ 7¼ - 1015. 0
23 Do. fine @ 6¾ - 155. 25

Sundry Accts. dr. to Cash

T. C. Butler

Paid postage of sundry letters — .68

Expence

Paid postage &c — .84 | 1.52

28

Cash dr. to Sundry Accts.

Invoice No. 22

For 39 bars ¾ Iron Wt. 9.0.4 @ 34/ — 51.20
1 bundle square - 1.2.26 @ 37/ — 10.63
61.83

Merchandise

For 9 bars flat Iron Wt. 3.0.17 @ 34/ - 17.86 | 79.69

30

Cash dr. to Invoice No. 22

For 2 bars Iron Wt. 0.3.27 @ 33/ — 5.45
4 Do. — 1.2.7 @ 33/ — 8.60
111 Do. ¾ square 25.1.3 @ 34/ — 143.25
14 Do. 1¾ flat - 5.0.0 @ 33/ — 27.50 | 184.80
184.80

Boston ~~Mas~~ Massachusetts 30 Octr. 1802

Proud & Thurston Drs. to Cash	
For Amt. forwarded them the 25th Inst. to be invested in flour - per my letter of that date -	1000. 0
Flour No. 1 Dr. to Profit & Loss	
For amt. gained — .. — .	110. 87
Joseph Bassett Dr. to Profit & Loss	
For sundry charges of inspection to be repaid to me — .. — .. —	1. 68

Boston November 1. 1802

See below + || Cash Dr. to Invoice No. 22
For 6 bars Iron No. 2.0.1 @ 33/ — 11.5
7/8 square

2

Delivered to Charles Williams for Mr.
Ebin Parsons all his Sheeting in store
being 11 pieces bleach'd
& 10 Do. brown
21.

William Blaney Jr

3d

|| Cash Dr. to Invoice No. 22
For 1 bundle of Iron No. 1.2.0 @ 37/ — 7.71

× Cash Dr. to Notes Receiveable
For Amt. of Messrs. Hall's note dated
Sepr. 1. 1802 - paid at the Massachusetts
Bank the 1 Inst. — 1350.96

8

See Nov. 20. Cash - Dr. to Gorham Parsons
Recd. of ~~Mr. Gorham Parsons~~ him on a/c of
adventure, No. 3 by Schooner Falcon — 869.9[illegible]

Expence Dr. to Cash
Paid sundry postage — .25

6

Expence Dr. to Cash
paid postage .2[illegible]

Boston November 9th 1802

Cash Dr. to Invoice No. 22

For 1 Bundle square from Wt. 1.3.3 @ 37/ — 10.96
7 Do. - flat (sold Bruk) - 9.2.0 @ 36/ — 57.0
2 Bars 3/4 square — 0.1.19 @ 35/ — 2.44
1 Do. 1 3/4 flat — 0.1.7 @ 34/ — 1.77 | 72.17

10.

Cash Dr. to Invoice No. 22

For 1 bundle flat from Wt. 1.1.3 @ 37/ - 7.87
3 bars 7/8 square — 1.0.3 33/ - 5.65
4 Do. 3/4 Do. — .3.18 35/ - 5.30
Sold Thos. Redding of Lynn 18.82

For 1 faggot Steel - 221 lb @ 14 cts - 30.94 | 49.76
Sold Gilman & Conner -

11

Cash Dr. to Invoice No. 22

For 1 bundle flat from Wt. 1.2.0 @ 37/ — | 9.25

Cash Dr. to
Sold Alexander C. Gibson of Invoice No. 22

4 bundles flat }
1 Do. square } from Wt. 7.1.22 @ 36/ — 44.55 | 44.55

& of Merchandise

20 bars from Wt. 6.1.16 @ 34/ — 36.17
Deduct for Cash — 1.20
34.97 | 34.97
| 79.52

~~not paid~~

Boston 12th November 1802

Cash Dr. to Invoice No. 22

For 3 bundles flat
1 Do. square } Iron Wt. 5.2.18 @ 36/ - 33.97

4 bars 7/8 square
5 Do. 1¾ flat } Do. .. — 2.3.27 @ 33/ - 16.47

4 Do. 2¼ flat Do. .. — 2.0.14 @ 32/ - 11.33

4 Do. 2¼ Do. .. — 2.0.14 @ 33/ - 11.69 73.46

13.

Cash Dr. to Invoice No. 22

9 bundles of Steel Wt. 1983 lbs @ 13d — Sold Saml. Torrey 257.79

Thos. C. Butler Dr. to Cash

Paid Jno. Lowell Esqr. for a writ against
Jno. T. Morgan — 3.50
Paid the sheriff his fees — 1.0 4.50

Cash Dr. to Benja. Fessenden

Recd. of him in full for Iron — 46.31

17

Cash Dr. to Invoice No. 22

3 bars of Iron Wt. 1.2.9 @ 32/ — 8.43

Expence Dr. to Cash

Paid postage from Baltimore — .40

Ent. No. 30

Boston November 17 – 1802

Cash
~~Timothy Williams~~ Dr. to Invoice No. 22

For 178 3/4 bars from Wt. 40.1.17 @ 34/ – 228.94		
30 Do. 7/8 .. 10.1.2 @ 33/ – 56.47		
4 bundles flat Do. .. 5.3.0 @ 36/ – 34.50		319.91
~~abed~~ 1 pr Ct. discount for cash		3.20
		316.71

18.

Notes Payable Dr. to Cash
Paid my note at Mass. Bank dated
Sepr. 20. 1802 .. .. 2000.0

Cash Dr. to Invoice No. 22
For 1 bundle of flat from Wt. 1.1.26 @ 36/ – 8.90

Cash Dr. to Invoice No. 22
For 1 bundle of flat from Wt. 1.2.19 @ 36/ – 9.95
5
10.0

Cash Dr. to Invoice No. 22
For 4 bundles of flat from Wt. 5.1.21 @ 36/ – 32.62

19.

Cash Dr. to Invoice No. 22

1 bundle flat / 1 Do square } Iron Wt. 3"1"11 @ 36/	20.8	
3 bars 7/8 square / 4 Do 1/3/4 flatt } .. Wt. 1"3"14 @ 33/	10.31	30.39

Cash Dr. to Invoice No. 22

For 1 bundle square / 1 Do. flat } from Wt. 3.0.17 @ 36/ – 18.90		
For 1 faggot of Steel – Wt. 221 lb @ 14 Cts – 30.94		49.84
49.84		

Boston November 19. 1802

Cash D^r. to Sundry Acc^ts

To Merchandise

For 10 bars from W^t. 3.0.24 @ 33/ - 17.70

Invoice N°. 6

For 6 bundles Spike Rods W^t 3.0.0 @ 39/ - 19.50 | 37.20

W^t.20

Sent by the mail this Evening to Proud & Thurston - to be invested in flour as per letters dated the 9. & 19th Inst. —

in 3 post Notes of 500$ each — 1500.0

1 Delaware bank bill — 50. | 1550.0

20

Cash D^r. to Invoice N°. 22

For 1 bundle flat from W^t. 1.1.19 @ 36/ — 8.52

2 bars d^o — 1.0.7 @ 32/ — 5.67 | 14.19

Flour N°. 2 D^r. to Cash

Paid Boston Marine Insurance Comp^y. premium for Insurance on 1050$ on board Schooner Triton as per Policy @ 1¾ pC^t

18.37

policy — 1.0 | 19.37

Expence D^r. to Cash

Nov. 30 Paid for postage &c — .20

Boston November 20 - 1802

To be entered Nov. 8 -

Gorham Parsons Dr. to Adventure No. 3

For my proportion of Schooner Falcon's returned Cargo - taken by G. Parsons to his own Acct - as per Statement del. him ... 869.93

For my proportion of the Whd Sugar of sd Cargo being Cwt 61..2..7 gross pr Custom Hse marks
Tare 12 per 112 .. 6. 2. 11
54..3..24 nett payable in sugar (say) @ 10$ per Cwt —— .. —— .. 549.63

1419.56

Entered in Waste Nov. 8 -

Adventure No. 3 Dr. to Gorham Parsons

For amo. of import ~~on 6 Hhds sugar Wd~~ on sugar Cwt 61.. 2..7 gross per Custom house marks - paid by him on my acct —— .. —— .. 151.70

" For his Comms on Sales of my propor. of hides & Cocoa - amg. to $592.12 @ 2½ pCt —— .. 14.80

" For amo. of sundry Wharfage & Storage on my proportion Cargo, as per bill of lading - viz -

Wharfage of 1658 hides	@ 1 cent	16.58	
Do. of —— 10 bales Cotton	@ .10	1.0	
Storage of Do. ——	@ .25	2.50	3.50
Wharfage of 3 bales Indigo	@ .2	.. 6	
Storage of Do. ——	@ .4	.12	.. .18
Wharfage of 34 bags Cocoa	@ .2	.68	
Storage of Do. ——	@ .4	1.36	2. 4
Wharfage of 75 serons sugar	@ .2	1.50	
Storage of Do. ——	@ .4	3.0	4.50
			26.80
Say 1/6 for C.P.P. is ——			4.47

Carried up

Entered in Waste ~~—~~ Nov. 8

Boston November 20 - 1812

Adv. No. 3 dr. to G. Parsons brot up

tovert —— 151.70

Do. —— 14.80

Do. for Wharfage &c — —— 4.47

Wharfage of 6 hhds sugar @ .10 - .60

Storage of Do. 7 Mo. — @ .33 1/3 - 14. 14.60 — 19.7

185.57

Nov. 8

Entered in Waste Nov. 19.

Merchandise dr. to Gorham Parsons

For 6 hhds sugar weighing per custom house marks

cwt 60..2..14 gross

6..1..27 Tare @ 12 per 112

54..0..15 Net @ 10 $ per cwt — 541.33

(0.3..21 difference of wt. as per debit side

.12 Tare

0.3.9 Net @ 10 $ - - - 541.33 / 8.30 } 549.63)

20

Gorham Parsons dr. to Cash

Paid him to balance a/c as per

Saml. Lathrop's Rect on file — 145.30

23.

Cash dr. to Invoice No. 22

For 4 bars Iron Wt. 2.0.4 @ 32/ — 10.86

6 Do. — @ 1.3.15 @ 33/ — 10.35

3 Do. — — 3.24 @ 33/ — 5.31 — 26.52

2 Do. — 0.1.24 @ 34/ —— 2.63

29.15

Merchandise

For 2 bars Wt. 0.2.11 @ 33/ p.? 3.30 — 3.30

2.37 — 32.45

Boston November 23.d 1802

Rec.d into Store from Proud & Thurston
Flour No. 2 - being
100 .. bbls of Superfine }
70 D.o of fine -- } per Invoice .. 1016.66
170

William Parsons dr. to Sundry Acc.ts
Flour No. 2
For 1 bbl superfine flour }
sent on board Sloop Anna }
Capt. Trickey - for portion } @ 7.75
Cash
Paid Capt. Trickey freight of above - .. .25 8.0

~~Cash Dr. to Invoice No. 22~~
~~For 8 bars 3/4 square Iron Wt. - 1.3.13 @ 34/ 10.57 10.57~~
~~3 D.o 7/8 D.o 3.14 @ 32/ 4.67 15.24~~

Cash dr. to S. G. Sargent
Rec.d at Mass. Bank the am.o of his
acceptance due the 19.th Inst. — 500.0

24.

Cash dr. to Invoice No. 22
For 8 bars 3/4 Iron - 1.3.13 @ 34/ - 10.57
3 D.o 7/8 D.o - .3.14 @ 32/ - 4.67 15.24

Boston November 26. 1802

Cash dr. to Invoice No. 22

For 2 bars of Iron - 0.2.24 @ 33/ —— 3.94

Flour No. 2 dr. to Cash

Paid Freight of 170 bbls flour

per schooner Triton @ 50 cts.. — $ 85. 0

do. " Homer's bill for Wharfage of do. @ 4 cts " 6.80

do. " Roulstone for truckage of do. @ 4 cts " 6.80

" paid sundry labor taking in flour 2.20 100.80

Expenses dr. to Cash

Nov. 30 paid labor do — ... — .25

Cash dr. to Flour No. 2

For 1 bbl fine flour for family use @ 7¼ 7.25

27.

Cash Dr. to Invoice No. 22

2 bars 2¼ flatt, 1 do. 7/8 square } Iron Cwt. 1-1-9 @ 32 } — 7.10

Cash dr. to Sundry Accts

Invoice No. 6

for 6 bundles Spike Rods . 3.0.0 @ 39/ - 19.50

Invoice No. 22

For 9 bars of Iron — 3.0.9 @ 33/ - 16.94 36.44

Boston November 29th 1802

Custom house bonds Dr. to Cash
Paid import on molasses - 1st bond - | 104.0

~~Smith, Woodward & Co. of Newhaven~~
~~Drs. to Cash~~
~~Paid postage of letter~~ | ~~17~~

30

Cash Dr. to Sundry Accts
Merchandise

For 5 bars Iron - 1.1.25 @ 33/ -	8.11	
Invoice No. 6		
For 2 bundles Spike Rods - 1.0.0 @ 39/ -	6.50	
Invoice No. 22		
For 2 bars Iron 7/8 - 0.2.23 @ 32/ 3.76		
3 Do. - 3/4 - 2.23 @ 34/ 3.99	7.75	22.36

Cash Dr. to Sundry Accts
Merchandise

For 6 bars Iron Wd. - 1.3.24 @ 32/ -	~~10.47~~	10.47
Invoice No. 22		
For 7 bars Do. Wd. - 3.0.10 @ 32/ -	16.48	
10 Do. ——— 2.0.20 @ 34/ -	12.34	
3 bundles square - 5.1.11 @ 36/ -	32.9	60.91
		71.38

Boston November 30 - 1802

~~Daniel Cantley~~ Cash Dr. to Flour No. 2

For 1 bbl fine flour @ 7 1/4 —— 7.25

Cash Dr. to David Smith Jr.

Recd. of Capt. Bullock the balance due Jr. Smith on sale of Brooms as per his ~~Acc~~ on file —— 2.43

Recd. also of Jr. Bullock 15 bundles of brooms ~~containing~~ 28. doz. & 4 on Jr. Smiths ~~Acc~~ -

Smith, Woodward & Co. of Newhaven

Drs. to Sundry Accts

Cash

Paid D. Pierce Jr. for 20 Casks of Raisins —— @ 8 $	160. 0		
" Do. 10 boxes Do. — 3,50	35. 0		
	195. 0		
" Truck. & Do. to Schooner ——	.75		
Paid Capt. Luce for freight of the above to Newyork per bill Lading	4.80		
	200.55		
Comms. Accts			
For Commissions on purchase of the above @ 2 1/2 PCt. - ..	4.87	205.42	

Boston November 30. 1802

James & John Carter Dr. to Interest a/c
For 1 3/4 mo. Interest on $2592.79 Amt. of Exchange sold them Oct. 7 — " 22.68

Cash Dr. to James & Jno. Carter
Recd. of them in full for Exchange — 2615.47
deposited in Mass. bank

Expence Dr. to Cash
Paid for nails - 12½ - blanks 12½ — .25
See below

Expence Dr. to Cash
For sundry charges paid this month and brot forward - 4 Entries — " 1.10

Profit & Loss Dr. to Adventure No. 3
For loss on Adventure per Schooner Falcon — .. — " 398.32

Boston December 1. 1802

Notes Payable d^r. to Cash
Paid my note to Mass. bank dated
October 4th — .. — .. — . 4000. 0

Cash d^r. to Invoice N°. 22
For 12 bars 7/8 square Iron - 4.1.13 @ 32/. 23.29
18 D^o. 3/4 D^o. — 4.0.2 @ 34/ - 22.77
~~1 bundle flat~~
1 D^o. square } Iron - 3.0.25 @ 36/ - 19.34 | 65. 40

2

Cash d^r to Merchandise
For 1 Hhd sugar sold Saml. Bristol
W^t. — 10.2.21
Tare — 1.0.16
9:2:5 net @ 11 1/4 $ — .. 107.37
for family use — 9:1:17 — 10 3/4 — .. 15.5
122.42

Cash d^r. to Sundry Acc^ts
Invoice N°. 22
For 1 bundle of Iron flat. W^t. 1.1.10 @ 36/. 8.4
Merchandise
For 1 bar Iron — — 0.1.7 @ 33/. 1.71 | 9.75

3^d.

Cash d^r. to Invoice N°. 22
For 4 bars of Iron W^t. 2.0.5 @ 32/ - 10.90
4 D^o. - - - - 1.1.7 33/ - 7.23
1 bundle D^o. - 1.1.20 36/ - 8.57 | 26.70

Boston December 4th 1802

Cash .. Dr. to Invoice No. 22	
For 1 bundle square Iron Wt. 1.3.13 @ 36/ —	11. ~~45~~ 20
Cash Dr. to Sundry Acc.ts	
Invoice No. 22	
For 2 bars Iron — 0.2.5 @ 32/ — 2.92	
Merchandise	
For 2 bars Iron — 0.2.11 @ 33/ — 3.28	6.20
6.	
Cash Dr. to ~~Invoice No. 22~~ Merchandise	
For 1 bar Iron Wt. 0.1.7 @ 33/ .. —	1.72
Jno. Roulstone Dr. to Merchandise	
For 1 bar Iron 0.1.8 @ 33/ — — ..	1.77
7.	
Expense Dr. to Cash	
Paid postage 2 letters from Baltimore ..	.60
Do. — .. Do. — .	.20
	80
8.	
Jno. Roulstone Dr. to Merchandise	
For 7 bars Iron — 2.0.0 @ 33/ —	11.0
Cash Dr. to Invoice No. 22	
For 5 bars 3/4 Iron Do. 0.10 @ 34/ —	6.18
" 5 Do. Do. — 1.0.17 34/ —	6.54
" 1 bundle Do. flat — 1.1.5 36/ —	7.77
9 bars 3/4 — 2.0.1 34/ —	11.39

Boston December 9th 1802

Wm Parsons dr to Cash	
Paid him on Acct per Rect book —	1000.0
Cash dr to Invoice No 22	
For 1 bundle square Iron - 1.3.3 @ 36/ —	10.67
Cash - dr to Sundry Accts	
Invoice No 22	
For 2 bars of Iron - 0.1.27 @ 36/ — 2.95	
Merchandise	
For 2 Do — - 0.2.18 @ 33/ - 3.65	6.60
Cash dr to Invoice No 22	
For 10 bars Iron - 3.1.5 @ 32/ - 17.58	
2 Do — 0.2.18 33/ - 3.63	
9 Do — 1.3.24 34/ - 11.15	32.36

10

Cash dr to Flour No 2	
For 1 bll fine flour —	7.50
Took for family use of Merchandise	
1.1.17 sugar @ 10¾ —	15.5

Ent d the 20 Jan.

11.

Cash dr to Invoice No 22	
For 8 bundles flat Iron - 11- 1.11 @ 36/ —	68.10

Boston December 13th 1802

Cash Dr to Flour No 2

For 6 bbls of fine @ 7¼ $	43.50
" 1 Do Superfine - 7¾	7.75
sold D. Child ~~on account~~	

Cash
~~Eben L Boyd~~ Dr to Invoice No 22

For 4 bundles flat } from 5.1.4	
3 Do square } 5.0.22	
~~Recd bo Hall~~ 10.1.26 @ 36/	62.89

Cash Dr to Notes payable

Recd at Mass. bank for my note of this date at 57 days	1500.0

Interest &c Dr to Cash

For discount on the above note	15.0

14

Cash Dr to Invoice No 6

For 1 bundle Spike Rods - 0.2.0 @ 39/	3.25

~~Sundry [illegible] Dr to Cash~~

~~Invoice No 22~~

Entered Decr 28-

~~Paid wharfage from~~ .10
~~Homer's city to Dorking of Parkinton~~ 3.30
~~3.40~~ 3.40

Expence Dr to Cash

Paid Oil - brush &c	.25	~~2.65~~
postage	.13	
	.38	.38
		~~3.78~~

Boston December 14 1802

Flour No. 3 Dr. to Cash

Paid Marine Insurance Office premium

on 1600$ @ 2 pCt. —— 32.0

Policy —— 1. | 33.0

15

Wm. Parsons dr. to Cash

Paid him on a/c per Rec.t book —— 600.0

Cash Dr. to Invoice No. 22

8 bars of Iron Wt. 3"0"15 @ 32 $ — 16"72

Delivered Cap. L. Foster of Invoice No. 11

2 pieces of Swedish Duck light per me

Wm. Planey Jun.r

~~Nathan~~ Saml. Notes Receivable ~~Spear~~ dr. to Merchandise

For 5 Hhds Sugar Viz —

9. 3. 14
10. 1. 4 ...... Note rec.d Dec. 18.
8. 0. 18
8. 2. 2
8. 2. 16

45"1"26

4"3"14 Tare

40"2"12 @ $10.75 —— " —— " 436.52

payable by note at 120 days with Interest after 60 days

Expence dr. to Cash

paid for paper —— .38

Labor weighing Sundries —— .25 " " .63

Boston December 16. 1802

Cash Dr. to Flour No. 2
For 1 bbl fine —— 7.25

17

Flour No. 3 Dr. to Prand & Thurston
Recd. into Store from Schr. Manchester
Capt. Allen - from them
181 bbls Superfine Baltimore flour
69 Do. fine — Do. —
Amo. per Invoice on file —

Flour No. 3 Dr. to Cash
Paid sundry labor taking in flour 5.21

18

Cash Dr. to Flour No. 2
For 10 bbls of fine @ 7 $ —— 70.0

Cash Dr. to Invoice No. 22
For 1 bundle Iron — 1-1-14 @ 36/ — 8.25
8 bars Do. —— 2. 2. 11 — 33/ — 14.29 22.54

20th

Cash Dr. to Invoice No. 22
For 2 bundle of Iron flat Wt. 2-3-8 @ 30/ — 18.93

Expence Dr. to Cash
Paid Wm. Boardman Storage of Sugar 1.33

Boston December 20th 1802

Cash Dr to Flour No 2
2 blls fine flour 7-25 — 14"50
~~Sold Towns Colledge~~

Cash dr to Invoice No 22
For 1 bar of Iron — 0-1-9 @ 33/ — 1.81

Cash Dr to Invoice No 22
1 bundle flat Iron ct 1-1-19 @ 33/ 8"52

21.

Cash dr to Flour No 3
For 11 bbls of Superfine flour @ 7½ — 82.50

Expence dr to Cash
Paid for nails — .. — .55

22

Cash Dr to Invoice No 22
5 bars of Iron ct 1-2-15 @ 33/ 8.99

23d

Cash dr to Invoice No 22
For 2 bundles Iron square - 3.1.16 @ 36/ - 20.36
3 bars Do — 1.0.5 32/ - 5.58
6 Do — .. — 1.1.18 34/ - 7.99 33.93

Expence dr to Cash
paid postage — 10

Boston Decr. 23d. 1802

Cash Dr. to Merchandise

1 bar of Iron wg. 1 q. 9 lbs @ 33/ — 1 " 82

24

Cash Dr. to Flour No. 2

1 bbl fine flour @ $7/½ — 7 " 25

Sundry Accts Dr. to Smith Woodward & Co.

Cash

Recd. of them per mail — 205. 0

David Smith Jr.

For balance of their a/c transferd to him as per advice — .42 | 205. 42

David Smith Jr. Dr. to Cash

paid postage — .17

S. C. Phelps ~~Sundry Accts~~ Dr. to Cash

For amount paid him on acct — 5. 0

Flour No. 3 Dr. to Eben Parsons

For freight of 250 bbls flour from Baltimore per Schooner Manchester @ 3/ — 125. 0

Eben Parsons Dr. to Cash

For Amt. paid Homer for double dockage of Schooner 3 days @ 66 cts — 1. 98

Boston December ~~25~~ 1822

Entered below

Paid weighing Iron	.88	
Do	.87	
Grog	.10	1.85
Do	.19	
2nd day - Labor	1.17	
	1.20	2.56
3d day - ~~grog~~	.20	
Labor	3.84	4.4
		8.45

24

Wm Parsons Dr. to Invoice No. 22

For 161 bundles / " 2841 bars } Iron Wt 65..8..2..10 @ ~~[illegible]~~ $105	6870. 9
" 14 bundles Steel Wt 3101 lbs @ 12 cts	372. 12
delivered Abm Gibson	7242. 21

28

Invoice No. 22 Dr. to Cash

Paid weighers 65 Ton Iron — 8.45

Entered next page but one

28

Invoice No. 6 Dr. to Sundry Accts

Storage

For Storage of 36 bundles Rods @ 6 mills pr. mo.	1.58	
Do of - 64 Do on hand	4.60	
	6.18	

Comms a/c

For Comms on sale @ 2 p/c	3. 10	

Eben Parsons

For net proceeds of 36 bundles Spike Rods per a/c rend. Jona. Ellis	114.64	123.92

Remaining on hand 64 bundles to be carried to new Invoice

Boston December 28 - 1802

Expence D^r. to Cash
Paid N. Goddard's bill for Rent of Store N°. 28 - in full from 24 of Septr. to 24 of Decr. 1802 - 3 months — 100. 0

Delivered Capt. L. Foster of Invoice N°. 11
19 pieces of heavy Duck - 20 p^s. rem^d. in store
20 D^o. light D^o. - being the whole
Dl^d Smith Wm Laney J^r

29.

Notes Payable D^r. to Cash
Paid premium note to Marine Ins. Comp^y. on pepper to Rotterdam being Adventure N°. 5 — 59. 60

Cash D^r. to Notes Payable
Rec^d. at Mass. Bank for my note dated the 27. Inst^t. at 57 days — 2000. 0

Interest Acct D^r. to Cash
Paid discount on the above — 20. 0

Expence D^r. to Cash
Paid for Mass. Register — .50
.. Boston Directory — .63
.. Sheet almanack for 1803 — .10 — 1. 23
.. Labor in Store — .34
1. 57

Boston December 29. 1802

Invoice No. 22 Dr. to Sundry Accts

Cash

Paid weighing Iron sundry times —	8.55	
Paid Homer's bill for ~~[illegible]~~ Dockage of Schooner —	3.30	11.85
	~~11.85~~	

Storage Acct

For storage of 4 Tons Iron 1 Mo. @ 25 cts	1.0	
8 Do. — 2 mo. —	4.0	
3 Do. — 3 mo. —	2.25	
65 Do. — 3 mo. —	48.75	56.0
80 Tons		

Comms Acct

For Comms on $8876.95 @ 2½ pCt —		221.92

Wm Parsons

For Net proceeds of Swedes Iron & Steel per Acct Sales rendered —		8957.55
		9247.32

Invoice No. 17 Dr. to Sundry Accts

Cash

Paid advertising gin —	1.50	

Storage Acct

For storage of 5 pipes gin 1 mo. 2/	1.67	
3 Do. — 3 mo.	3.	4.67

Comms Acct

For Comms on sale @ 2½ pCt —	24.2	

Wm Parsons

For net proceeds of 8 pipes of Gin only exclusive of Sugar	930.24	960.43

Boston December 30th 1802

William Parsons Dr to Flour No 3	
1 bbl Superfine flour — " —	7 . 50/75
John Hodgkins Dr to Cash	
For amt sent by him to be invested in Upland Cotton at Savannah to be shipped in Brig Eleanor - himself master - per his Receipt in pocket book —	1 1000 . 0
31.	
Robert Cottle Dr to Cash	
For amt sent by him to be invested in Upland cotton at Charlestown to be shipped in Brig Seaflower - himself master as per Receipt in pocket book — "	1000 . 0
Eben Parsons Dr to Cash	
For balance due from him to P. & Kand transferred - the same being considered as so much cash recd of him by them - So much repaid him by me on my own private Acct — .. -	2475 . 79
Expence Dr to Cash	
Paid Barney Wilde for 1 chaldron of coal — recd No. 10 —	13 . 0

Boston December 31 - 1802

Proud & Thurston d^rs to Cash

For am^t sent them per mail 20. Ins^t — 100. 0

Minturn & Champlin d^rs to Cash

For am^t sent them per mail 20 Ins^t — 60. 0

House Expences d^r to Sundry Acc^ts

Cash -

For am^t of family Expences for 1802 — 1216.88

Eben Parsons

For house Rent from Jany 1. to this day inclusive } 200.0 1416. 88

Expence d^r to Cash

For sundry charges brot forward this month 7 Entries — .. 5. 36

Cash d^r to Jno Roulstone

For truckage of 170 bbls flour entered as Cash Novr 26 — .. — .. 6. 80

Proud & Thurston d^rs to Flour N° 3

For the difference between 3 bbls fine & super fine flour. @ 50 cents — .. — .. 1. 50

they having charged in Invoice 3 bbls fine - as

125 - 1 - 20		666.65		
86 - 1 - 26		487.3		
38 - 3 - 22		179.62		

438 B.	125 - 1 . 20	— 666.65			
310	84 - 2 . 6	— 476.46			
128	= 40 . 3 . 14	— 190.19			

310 -	84 - 2 . 6	— 476 - 46	to Dec. 31
127 -	40 . 1 . 14	— 213 - 95	sold in Jan.y
bars 437 -	124 . 3 . 20	$ 690 - 41	total of Iron
	deduct first cost	— 666 . 65	
		23 . 76	gain

Mem.o of Sale of Flour N.o 2

	Super		Fine		
	B.		B		
to Dec.r 31	2		23		180 . 0
to Jan. 31	2		9		76 . 87
to Feby 15	96		38		889 . 25
	100		70		1146 . 12

Flour N.o 4

	Super	Fine	
In Feby.	1	31	200 . 50
In March	182	24	1344 . 93
	183	55	1545 . 43

Mem.o of Sale of Flour N.o 3

	Super	F.e	
to Dec.r 31	12 B.	none	90 . 0
to Jan. 31	33	6	280 . 38
to Feby 15	136	63	1311 . 75
			1682 . 13

Boston January 1st 1803

Expence Dr. to Cash

Paid Watchmen - New year — 1. 0

4

Cash Dr. to Merchandise

For 4 bars of Iron - 1. 1. 5 @ 33/ — 7. 12

2 bars — 0. 2. 15 33/ — 3. 45

Expence Dr. to Cash

Paid sundry portage — .. .. .45

Do. — — — .25

.70

5.

Cash .. Dr. to Flour No. 3

For 10 bbls superfine flour @ 7¼ — 72. 50

Expence Dr. to Cash

Paid labor in store — .. 1. 0

Cash - Dr. to Invoice No. 17

For 3 Hhds of sugar sold French & Everett

& allowed them 1 pr ct. disct. for cash

viz - 8. 3. 17
9. 1. 24
9. 1. 11
27. 2. 24
2. 3. 25 Tare
24. 2. 27 nett @ 11½ $ — .. — .. 284. 53

~~discount — 2. 84~~
~~chd. to W. P[illegible] $ 281. 69~~

9. 3. 14	10. 0. 14	9. 3. 14
8. 3. 17	9. 1. 24	9. 1. 11
Loss .. .3. 25	.. .2. 18	.. .2. 3

~~[illegible] discount [illegible]~~

Boston January 7th 1803

Expence Dr. to Cash

.25
.37½
.15
.77

Paid for sundry stationary — " .77

paid postage — — 40

Sundries — " — 80

1.97

11

Cash Dr. to David Smith Jr.

Rec. for 6 doz. brooms @ 6/ — " — . 6.0

12

Cash — Dr to David Smith Jr.

Recd for 46 Doz. brooms sold Boza Tucker @ 5/6 — " — " — " 42.17

Rec.d on acct of Jd Smith from Capt. Brown of Newburyport 14 bundles contg 26 Doz. brooms —

David Smith Jr. Dr. to Cash

Paid truckage of brooms — " — " .50

Notes Receivable Dr. to Invoice No. 17

For 5 Hhds Sugar sold Boza Tucker & recd his note of this date at 60 days

viz - 11.0.7
9.1.0
10.2.18
11.2.13
8.1.20 — 51.0.2
5.1.24 Tare
45.2.6 Net @ 11½$ — " 523.87

12.0.7	10.0.7	11.1.14	12.1.14	8.3.14
11.0.7	9.1.0	10.2.18	11.2.13	8.1.20
1.0.0	.3.7	.2.24	.3.1	.1.22
3.7				
2.24				
3.1				
1.22				

Boston January 12 - 1803

Invoice No. 17 Dr. to Sundry Acc^ts

Cartage

Paid advertising sugar sundry times — .25

Storage Acc^t

For storage of 6 Hhds of sugar 1 mo. @2/ - 2.0
8 Do. — 7 mo. — 18.67 20.67

Comm^n Acc^t

For Comm^n on sale of Sugar @ 2½ p^ct — 34.66

Wm Parsons

For net proceeds of 14 Hhds Sugar per } -1329.76
Acc^t Sales rendered — } 1385.34

Wm Parsons Dr. to Cash

For an allowance of discount to French
& Everett the 5th Ins^t. - the Invoice being
then credited the full am^o. without any deduction -
whole sum — $284.53
1 per C^t off leaves 281.69
2.84 — 2.84

13th

Wm Parsons Dr. to Sundry Acc^ts

Notes Receivable

For Boza Tucker's note of the 12th Ins^t. for 5 Hhds
of sugar - del^d. said Parsons — 523.87

Cash

For balance of Acc^t paid him this } 570.9 1093.96
day per Rec^t. }

Boston January 15th 1813

David Child Dr. to Flour No. 3

For 20 bbls Superfine @ 7¼ $	145.0	
" " 5 Do. fine @ 6¾	33.75	
	178.75	

Expence Dr. to Cash

Paid postage	.20

Recd. on Storage of Capt. Edwd. Russell 12 puncheons of Rum - and gave him a rect. therefor - if taken away by the 22d. Inst. to pay 1/ per P. - otherwise 2/ - per m.

Cash Dr. to Flour No. 3

For 1 Bbl Superfine	7.25

17

Expence Dr. to Cash

Paid B. Russell's bill for advertising	3.75

Sundry Accts Dr. to David Child

Proud & Thurston

For amt. of his draft on Saml. Williams in my favor endorsed to them & sent per mail — 171.77

Cash

For balance of Acct (~~paid~~) - 6.98 — 178.75

Boston January 17. 1813

Theophilus Parsons Esq. d.r to Flour No. 3
For 1 Bbl of Superfine (entered as cash) 7 50

~~Sam.l G. Spear D.r to Flour No. 2~~
~~10 bbls fine flour @~~

18

Cash ~~Sam.l Spear~~ D.r to Sundry Acc.ts
Flour No. 2
For 9 bbls of fine — @ - 6 7/8 - 61.87½
Flour No. 3
For 1 bbl of fine — @ - 6 7/8 - 6.87½ 68.75

Proud & Thurston d.r to Cash
For am.t paid Tim.o Williams per his Receipt on the note on a/c of Michael Graham's note at their request — .. - 1000.
For am.t sent them per mail exclusive of a draft charged yesterday } 330. 1330.0

Cash d.r to Notes Payable
For am.t rec.d at Mass. bank for my note dated the 17. Inst. — 1500.0

Interest Acc.t d.r to Cash
paid discount on the above note 15.0

Turn forward 2 pages

Boston January 24th 1803

~~Sloop Barnett Whalen &c. Dr. to~~

Cash Dr. to — Merchandise

For 62 bars of Iron lbs. 20. 0. 7 @ 115/ — 105.33

Dl. W p. their Order ~~5 $ due from B. & W.~~

25

Brand & Thurston Dr. to Saml. Blagge

For am.t of their draft to M. Graham Endorsed to S. Blagge. at 10 days sight accepted this day — 497. 46

Expence Dr. to Cash

Paid labor on flour — 2. 20

26

Eben Parsons Dr. to Notes Payable

For my note of this date at 57 days ~~in full to bal= =ance ‰ pay.a on demand~~ — 2500. 0 ~~2404. 25~~

Profit & Loss Dr. to Eben Parsons

~~[illegible] in [illegible] Brandy — [illegible]~~

Do. Dockage of Schr. Manchester — 1. 98 — 1. 98 ~~[illegible]~~

E. Parsons Dr. to Cash

Paid L. Bradford in full — 10. 98

Cash Dr. to Eben Parsons

Rec.d of French & Everett for error in bill for pipe of brandy sold them in June 1802 — 9. 0

Boston January 27 - 1803

Cash Dr. to Merchandise
For 8 bars of Iron W.t 2.2.8 @ 32/ — 13.71

Cash Dr. to Storage Acct
For storage of 12 Hhds Rum @ 2/ — 4.0

Expence Dr. to Cash
paid for 2 quire of paper — .67

Cash Dr. to Flour No. 3
For 1 bbl superfine — — — 7.50
taken from No. 2 in lieu of 1 of No. 3 mixed with no. 2

28

Cash — Dr. to Merchandise
For 47 bars of Iron sold Joshua Longley
W.t 14-2.7 @ 32/ — .. — .. 77.67

29

Cash Dr. to Flour No. 2
For 2 bbls of S Fine flour @ 7.50 — 15.00

~~Dr. to Invoice No. 3~~
~~For 1 bundle of Hoops Wt. 1-0-0~~
~~Sold D Carney~~ entered next month

Cash Dr. to Eben Parsons
Rec.d of him to balance Acct — ~~36.75~~ 11.11

Entd 26 Jan.

Interest Dr. to ~~Cash~~ Eben Parsons
For ~~paid Eben Parsons~~ discount on bal. 2464.25 — 24.64

Boston January 20th 1803

Thos. C. Butler Dr. to Cash
paid postage — .. — 17

Sunday Accts Dr. to Notes Payable
For my note of this date for premiums
on Cash & Cotton per Brigs Eleanor &
Seaflower viz.

Cotton No. 1

For prem.m on $1000 per Eleanor @ 3½ pct. — 35.0
Policy — 1.0
36.0

Cotton No. 2

For Do. on $1000 per Seaflower @ Do. 35.
Policy — 1. 36.0 72. 0

Flour No. 4. Dr. to Notes Payable
For my note to Fire & marine Insurance
Compy. of this date for premium on
$1270 worth of flour per Schr. Sally
@ 2½ per Ct — 31.75
policy — 1. 32. 75

22

Expenses Dr. to Cash
paid sundry postage — 60

Cash Dr. to Merchandise
For 4 bus. of from No. J. 1.1.0 @ 32/ — 6. 67

Turn back 2 pages

Turn back 2 pages

Boston January 31 1803

Merchandise Dr to Profit & Loss

For amt gained on finding merchandise — 71. 80

Feb 8

Dr to Flour No. 2

10 bbls sold
by auction — For 10 bbls of flour @ 6.50 — 65.0 — 65" 0

Cash for — 5 Do. of S Fine @ 7 — 35 — 100" 0

Boston February 1. 1803

~~David Carney~~ Cash dr. to Invoice No. 13

For 3 bundles of hoops Wt. 3.0.0 @ 42/- 21. 0

3.

Cash dr. to David Smith Jr.

For balance recd. from Cap. Brown for sundry brooms sold on a/c of said Smith - per a/c on file — 5.83

~~Invoice No. 23 on acct of Josiah & Oliver Sturgis of Augusta (georgia)~~

dr. to ~~Cash~~ Sundry Accts

Cash -

Paid postage from N. York — .19

" dr. to Notes Payable

For my note to Marine Office for premm. on $ 900 per letter of advice from Burroughs & Sturgis @ 2 pr. — 18.0

policy — 1. 19. 0

19. 19

David Smith Jr. dr. to Cash

For balance of acct this day sent him per mail - as per letter of this date — 55.34

Expence dr. to Cash

Paid postage from Baltimore — .20

Boston February 5 - 1813

Saml. Blagge Dr. to Cash
paid him amt. of Broad & Thurston's
draft - - - - - - 497.46

8th

Cash Dr. to Flour No. 2
For 5 bbls of S Fine flour @ 7$ 35" 0

Cash - - Dr. to Flour No. 2
For 10 bbls of fine flour @ 6½ - - 65" 0
(Sold J Austin)

Flour No. 4 Dr. to Cash
Paid premium on 200$ in flour on board
Schr. Peggy @ 3 per cent - 6.
policy - - 1. - 7. 0

Broad & Thurston Drs. to Cash
Paid postage of letter to Capt. Curtis - .17

9.

Sundry Accts Drs to Cash
Notes Payable
paid part of my note to Mass. bank dated
Decr. 13 1812 - 1000. 0
Interest Acct
paid Discount on renewal of the
sum of 500$ - 5. 0 1005. 0

Boston Feby. 10 - 1803

Cash -- Dr. to Sundry Accts

Flour No. 2

For 30 bbls superfine sold Capt. Thomas @ — 6¾ — 202.50
" 27 Do. fine @ — 6¼ — 168.75
371.25

Flour No. 3

For 8 barrels of fine flour @ 6¼ — 50. 0
421.25 — 421. 25

Cash Dr. to Flour No. 2

For 1 bbl of superfine (in bad order) — 6.75

Expence Dr. to Cash

Paid postage — " — " .19

Invoice No. 11 Dr. to Sundry Accts

Cash

Paid advertising Duck — ~~.75~~ .75
trucking &c. to house — .38 ... ~~1.13~~ 1.13

Storage Acct

For storage of 2 bolts 2 mo. @ 1 cent — .4
7 — 7 — — .49
2 — 10 — — .20
39 — 11 — — 4.29
20 — 12 — — 2.40 — 7. 42
70

Comm. Acct

Comm. on sales 46.60 @ 2½ — 1. 15 — 45. 85

Lemuel Foster

For our net proceeds of Swedish Duck 36. 15 ~~6~~

Boston February 10th 1803

Lemuel Foster Dr. to Sundry Accts

Notes Receivable

For Saml. Goodridge's note dated last Sept. - del.d to said Foster's wife - 22.50

Cash

For balance on Acct of Duck sold for sd. Foster - paid his wife per rect. book ——— .. —— } 13.65 | 36.15

11

Delivered Messrs. Smiths truckmen for Mr. Eben Parsons
64 Bundles Spike Rods recd. from Ellis on sd. Parsons &c - also deld.
72 Sheets of Copper being all that remained in store ——— .. —— -

paid Capt. Curtis on Acct ——— 10.50
Do. ——— 40
Settled

15.

Recd. of Flour No. 4

31 bbls fine }
1 Do. Superfine } flour per Invoice of Proud & Thurston ——— .. ——

Boston Feby 15 1803

Invoice No. 23
~~J. & C. Stanges~~ Dr. to Cash

paid postage — .25

Expence Dr. to Cash

paid postage
Do. — .19
.25
.44

Cotton No. 1 Dr. to Cash

paid labor taking in Cotton — .56

paid Do — .50 1.6

Notes Receivable Dr. to Sundry Accts

For 284 bbls of flour sold Jno. & Sam. Welles

at 60 days credit & recd. their note

Flour No. 2

For 60 barrels Superfine	@ 6¾	—	405.0	
del. March 8. 1 Do. fine / 61	6¼	—	6.25	411.25

Flour No. 3

For 136 bbls Superfine	@ 6¾	—	918.0	
55 Do. fine / 191	6¼	—	343.75	1261.75

Flour No. 4

For 1 bbl Superfine	@ 6¾	—	6.75	
31 Do. fine / 32	6¼	—	193.75	200.50
del. March 2d.				$ 1873.50

Boston February 17 - 1803

Cash - Dr. to Cotton No. 1

For 3 bales sold Ebenr L. Boyd

viz - No. 5 - 276
10 - 269
22 - 221 766 lb @ 18½ cts - 141.71

Recd of — Invoice No. 23
& put into Messrs. Carter's Store the 16 Inst.
6 bales of Cotton from brig Swift —
Nos. 33 - 39 - 41 - 43 - 45 - 46 - mark I.O.S.

18

Expence Dr. to Cash
Paid Russel & Cutler's bill for newspapers
in full to Jany. 4 - 1803 —— .. 2.66

Cotton No. 1 Dr. to Sundry Accts
Cash
Paid Capt. Hodgkins balance of his a/c. 9.98
paid Do. for freight of Cotton per Eleanor as per Invoice on file —— - —— } 103.24
113.22
paid wharfage of Cotton —— 2.70
115.92
Jno. Roulstone
For trucking 27 bales of Cotton to Store @ 10 Cents — } .. 2.70 118.62

Boston February 18 - 1813

Rec.d into Store of Cotton No. 1
27 bales upland Cotton per brig Eleanor
from Georgia - Wt. 6913 ~~lb~~

Rec.d of - Invoice No. 23
14 bales of Cotton from brig Swift
& put into Messrs. ~~Carters~~ Store

No.					
	52	49	48	50	36
	51	40	34	37	44
	35	42	38	47	

Invoice No. 23 Dr. to Sundry Acct's
Cash
paid labor on Cotton — .60
Wm. Morris his wharfage @ 10 cts } a writing 20 bales — — } - 2.0
3.00
3719 - @ 1½ - 55.78 / 1497 - 1 - 14.97 / 5216 70.75 Capt. Floyd's freight of 20 bales } Cotton per bill — } - 70.75
76.35
Jno. Roulstone
For trucking 20 bales Cotton } to Store @ ~~10 cts~~ — } - 2.25 78.[illegible]

Minturn & Champlin Dr. to Tho. C. Butler
For an order on J. Butler to pay them
the balance of Acct. Account — 3.[illegible]

3333.33

3/5000
1666.13.4

6666.13.4
6.
39996
13.
6/40009

6666
2.
133320
13
6/133333
22222.

3 -	766 -	141.71
1 -	269 -	48.42
4 -	1035 -	190.13
23 -	5848 -	1052.64
27 -	6883 -	1242.77

123456789 0

1242.77
1118.62
124.13
36.
88.13

1263.13
32.75
123.60
1419.48
32.96
1452.44

8.24
12.36
12.36
32.96

6000 - 206
48000
6000
1080.00

6883
1035
5848
18
46784
5848
1052.64

1352.75

16/1000.00

282.69

Inv. 23 — ~~the Cash~~ Dr. to		Insurance	19. 0
		sundry Labor of ~~Portage~~	1. 4
Notes P.	19. 0	freight	70.75
Cash — frt. 70.75, labor &c. 1. 4, wharfage 2.0, adv. 9. 3.0	76.79	Roulstone	2.25
		Wharfage	2. 0
		adv. &c.	3. 0
Roulston	2. 25	Storage	5. 0
Storage	5. 0	Commn.	22. 84
Commns.	22. 84		125. 88
	125.88		

.19
.25

Boston February 21 _ 1803

Isaac Clark Dr. to Cash

paid him balance of acct in full _ 57.0

Flour No. 4 Dr. to Cash

Paid Capt. Curtis freight of 32 barls

flour @ 60 cts ______ 19.20

" Warren's bill wharfage of Do. @ 4 cts _ 1.28 20.48

22

Invoice No. 23 Dr. to Storage Acct

for storage of 20 bales Cotton @ 25 __ 5.0

Cash Dr. to Cotton No. 1

For 1 bale No. 14 _ 269 @ 18 cts __ 48.42

23

Invoice No. 23 Dr. to Commiss Acct

For Commiss on 913.66 sales of Cotton

@ 2½ per Cent _ } 22.84

Sundry Accts Dr. To Invoice No. 23

Cash

Recd. of Sundry persons for 20 bags Cotton

per acct sales ___ .. ___ 901.16

Interest Acct

For discount allowed the purchasers

of Cotton for prompt pay ___ 9.17

Profit & Loss

For allowance to Broker to assist in sale _ 3.33 913.66

234

Boston February 23.d 1803

Expence Dr. to Cash

Paid postage — — — — 25

Invoice No. 23 Dr.

to Josiah & Oliver Sturges
Augusta Georgia

For net proceeds of 20 bags of Upland Cotton sold on their a/c as per Sales rendered. Burroughs & Sturges due April 25. 1803 — 787.78

Bond & Thurston Dr. to Cash

for a payment to Capt. Curtis — & rec.d his order of this date on them for } 30.0

24

Sundry Accts Drs. to Cash

Custom house bonds

paid the 2.d bond for import on Schr. friendship's cargo — } 104.0

Notes Payable

paid ½ of note to Mass. bank dated Dec.r 27 - 1802 — } 1000.0

Interest Acct

paid discount on renewal of ½ the above note — } 10.0 1114.0

Boston February 25th 1803

Sundry Accts Drs to Cash

Storage Acct

Paid Messrs Carter's storage of Cotton - 2.50

Expence

Paid wharfage of Raisins — .50 | 3. 0

26.

~~Expence Dr to C~~

Proud & Thurston Drs to Cash

Paid postage of a letter from newyork on Schr Sally's business — .. — | .34

28.

~~Cash~~

~~Stephen Higginson & Company Drs~~

Cash 1 Dr to Cotton No 1

For 23 bags of Cotton weighing per invoice - 5878 lb @ 18 cts — | 1058. 4

Invoice No 13 Dr to Sundry Accts

Storage Acct

For storage of 15 Cwt. 2 mo @ 25 cts - .37½
32 - 10 mo — 3.75 | 4. 13

Comn Acct

For Comn on sale — — 3. 43

Jona Ellis

For net proceeds of 7 in hoops - 129.70 | 137.26

Boston February 28 . 1803

Flour No. 4 . Dr. to Sundry Accts

Pond & Thurston

~~for freight of 206 bbls flour~~

for 182 bbls superfine flour }
24 Do. fine — }
206
per Schr. Sally — 1263.13

32 Do. fine per Schr. Peggy — 181.91
1445.4

" for freight of 206 bbls flour }
per Schr. Sally @ 60 Cents } 123.60
1568.64

Cash

paid Homer's bill for wharfage }
of 206 bbls @ 4 Cents 8.24 } " " 8.24 1576.88

Cotton No. 1 Dr. To John Hodgkins
for amount invested by him in
Cotton on my acct at Savannah — 1000.0

Entd. # 18. Ext.

Cotton No. 2 dr. to Sundry Accts

Robt. Cottle

For amt. invested by him in Cotton — &
chd. him last Decr. — .. — ~~1000.0~~ 1000.0

Cash

For balance now paid Capt. Cottle }
for freight &c per bill 91.34 / 16.19 } " 107.53

" Homer's bill for wharfage of }
29 bags @ 10 Cents — } " 2.90 110.43
2.90
1110.43

221.45
3.25
224.70
194.70
30.00

Boston ~~March~~ February 28th 1803

Jonathan Ellis Dr. to Interest Acct.

For Interest on $221.45 due me allowed | 3.25
~~for 6 months @ 6 per cent per annum~~ | ~~6.64~~

Expence Dr. to Cash

paid sundry postage &c this month

brot up - 5 Entries —— | 1.58

Cash Dr. to Jonathan Ellis

For amt. recd. of Shaw, Barker & Bridge for

31 bundles of iron hoops sold at auction

Wt.	29.2.0 @ 40/	196.67
1 bundle nail Rods	2.0 @ 36/	3.0
		199.67
Deduct their Comms. @ 2½ per cent		4.97
		$ 194.70

" recd. of said Ellis to balance a/c . 30.0 | 224.70

Flour No. 2 Dr. to Profit & Loss

For amt. gained —— | 9.29

~~Profit & Loss Dr. to Sundry Accts~~ Flour No. 3

For amt. lost on flour —— | 94.78

Cotton No. 1 Dr. to Profit & Loss

For amt. gained on Cotton per Capt. Hodgkins | 92.49

Boston March 1. 1803

~~Everett~~ & ~~Everett~~ Cash Dr. to Flour No. 4

For 24 bbls of fine flour @ 6¼ $ — 150.0

2d

Expense Dr. to Cash

Paid B. Russells bill for the Centinel

in full to this day — 2.0

paid postage — .20 2.20

Notes Receiveable Dr. to Flour No. 4

For 60 bbls sold Jos. Field at thirty days

& recd his note of this date

60 bbls superfine @ 6.60 — 396.0

Cash .. .. Dr. to Flour No. 4

For 107 bbls superfine sold Jer. Bumstead

Jr. - to ~~pay~~ cash - or ~~at thirty days~~ ~~to interest~~

107 - @ 6.54 — — 699.78

3

Notes Receiveable Dr. to Cotton No. 2

For 29 bags sold Cornelius Coolidge at the

invoice weight — payable in 60 days - ~~at~~

~~after 30 days~~ — & recd his note therefor

6318 lb @ 18¼ cents — 1153.4

add Int. for 30 days ½ per cent — 5.76

$ 1158.80

Boston March 3.d 1803

Sundry Accts Dr. to Flour No. 4

Notes Receivable

For 14 bbls sold H. Swift at thirty days or sooner if required - recd. his note of this date

14 bbls superfine flour @ 6.60 — 92.40

Cash

For 1 bbl superfine @ — 6.75 | 99.15

15

4

Expence Dr. to Cash

Paid Russell & Cutler's bill in full for advertising to feby. 14 — 5.50

paid postage — .25

10

Cash Dr. to Notes Receivable

Recd. from Jno. Paine on a/c his note 55 $ — deduct postage .17 Cts — 54.83

Sent to Gorham Parsons store of Invoice No. 15

1 Cask of Lignum Vitae Bark — on a/c of G. D. Imanse —

Expence Dr. to Proud & Thurston for sundry postages paid by them — 5.62

Expence Dr. to Cash paid postage — .77

Boston March 10 - 1803

Cash Dr. to Proud & Thurston
For am.o rec.d of them per mail
this day — — — — 500. 0

12

Cash Dr. to Proud & Thurston
For am.o of freight money of Sally's Cargo-
rec.d of the freighters by me. I gave
Cap. Maxfield a Duplicate Rec.t for the same 130. 0

Proud & Thurston Dr. to Cash
For balance due them in my hands
paid Eben Parsons this day on their a/c agreeably
to their instructions — — — 152. 63
~~not paid~~

Cash Dr. to Tho.s C. Butler
For am.o rec.d of Cap. Russell on my
a/c stated as follows viz
balance due me — 2. 14
credited paid Butler on the a/c for postage — .14
balance due - 2. 0
which is rec.d of Cap. Russell - the rem.r
14/100 are here entered ~~credited also~~ as Cash tho' not p.d 2. 14

Boston March 14. 1803

Profit & Loss dr. to Flour No. 4
For Loss on 206 bbls — — — 91.68

Cotton No. 2 dr. to Profit & Loss
For amt. gained by Capt. Cottle's shipmt. — 12.37

15

Expence dr. to Cash
Paid labor on flour — — .25

16.

Sundry Accts dr. to Cash
Notes Payable
Paid 2/3 of my note at Mass. bank
for $1500 — — 1000.0
~~Interest Acct~~
Paid discount on renewal
of the other $500 — — } 5.0 1005.0

19.

Expence dr. to Sundry ~~Accts~~
Jno. Roulstone
For sundry truckage — 1.2
Cash
Paid Jno. Roulstone balance
of his a/c for trucking — } 3.56 4.58
~~not paid~~

Boston March 19th 1803

Expence Dr. to Cash

〃	Paid ~~Russell~~ Russell & Cutler's bill for advertising in full to this day	1.50	
〃	Paid Young & Minns for advertising ~~in~~ full - & for Palladium to May 1.	20.25	
〃	Paid Benja. Russell for advertising in full to this day	5.0	26.75

25.

Expence Dr. to Cash

paid Nathl. Goddard for Rent of Store from Decr. 24. to March 24. per Rect.	100.0	
Deduct Amt. recd. of Baylies & Howard to pay their proportion of Do. from Feby. 12.	44.44	
	55.56	
paper &c	.56	56.12

Sundry Accts Dr. to Cash

Notes Payable

Paid part of my note to Mass. bank dated Jany. 26. for 2500$	1000.0	

Interest Ye

Paid discount on renewal of the remg. 1500 $	15.0	1015.0

Boston — April -

Boston April 1. 1803

Cash Dr. to Charles Phelps		
For balance due on E. Houghton's note recd. of him this day		33.0
6.		
Notes Payable Dr. to Cash		
Paid my note at Mass. bank		500.0
Cash Dr. to Notes Receivable		
Recd. at Mass. bank the 2d. Inst. amt. of Jos. Field's note	396.0	
Recd. of H. Swift amt. of his note	92.40	488.40
15.		
Charles Phelps Dr. to Cash		
Paid him		9.67
Expenses Dr. to Cash		
Paid postage		.30
Cash Dr. to Notes Receivable		
Recd. in a letter from Jno. Paine on acct. of his note - 30 $	30.0	
due 1.30 Int. 1.29 2.59 due - paid by Mr. Bridge	1.30	31.30

54.83
31.30
86.13

41. 9
36. 52
4.57

123

Boston April ~~16~~ 21 - 1803

Cash Dr. to Notes Receiveable

Rec.d amt. of Saml. Spear's note —		436 52
Rec.d amt. of J. & S. Weller note —		1873 50
		2310 . 2

Notes Payable Dr. to Cash

paid note at Mass. bank —		1000.0	
Do. to Marine Insurance Co.	72.0		
Do. Do. —	19.0		
Do. Fire & marine Co. -	32.75	123.75	1123.75

23d.

Josiah & Oliver Sturges Dr. to Cash

For amt. paid Mr. Wm. Parsons on their a/c

being net sales of Cotton — — 787.78

~~[illegible]~~ 1199.18

Paid as per their drafts dated 11. April

one for — 356-72 to Lawrence & Van Zindern } new york

One — 431- 6. Daryee & Heyer - }

4833.16

~~Phelps & Rand Dr. to Cash~~

~~For amt. of Cash paid Hath. Rand~~

~~on acct of E. R's (balance) - per Rect -~~ 149.31

30

House Expenses Dr. to Cash

for current expenses to this day —	407. 91	
Extra Do. - for removing per daybook -	283. 4	
horse & chaise Do. —	247. 20	938. 15

Boston April 30 - ~~18~~ 1823

Saml. Williams Dr. to Interest Acct
for balance of interest due me
as per his acct on file - after deducting
therefrom his Comms. and charges

Amo. of Int. - 8.3.0 —	36.22		
his Charges &c 6.0.5 —	26.76		9.46

Profit & Loss Dr. to Saml. Williams
for balance of his acct due me
carried by him to credit of G. P. — 4.89

Expence Dr. to Cash
paid P. & R. for a Spy glass — 6.0

Storage Acct Dr. to Cash
paid P. & R. for Sundry Storage - 27.44

Cash Dr. to Sundry Accts

Phelps & Rand
for balance due me recd. of them 1738.92

Comms. Acct
for Sundry Comms. originally
carried to credit of P. & R.
on Sales & purchases made by
myself after the dissolution of
the partnership - Amo. 15586.59 at 2½ 389.66 ×   2128.58

× 389.66 relinquished } see Apr. 16. 1807
330.13
59.53 retained

Comms. on 2381.46 - at 2½ - 59.53 .. 59.53
2557.50 -
10647.63 - - 63.94
12205.13 266.19 } .. 330.13
389.66

Boston April 30 – [redacted] 1813

+ 738.44 relinquished see Apr. 16. 1807

Phelps & Rand Dr. to Sundry Accts.

Comm. Acct.

for my Comm. on closing the partnership Concerns as follows –

" Sales of sundry Adventures & other merchandize to the amt. of 14,756.77 @ 2½ per Cent — 368.91

" On receiving & paying over 36953.45 being the proceeds of sundry Debts collected – Adventures sold – sundry Exchange exclusive of the preceding, @ 1 per Cent — 369.53

\+ 738.44

Profit & Loss

for my proportion of the amt. gained during the Copartnership — 3667.53

4405.97

Cash Dr. to Phelps & Rand

Recd. of them in full of the above — 4405.97

Cash Dr. to Profit & Loss

for amt. of Cash brot from Hadley on going into business – not before entered — 150.0

" Recd. of B. & H. for relinquishing store — 200.0

" Recd. for horse sold D. H. 3 years since – not before entered — 100.0

" " for a chaise sold at Hadley — 90.0

" " Sundry Articles of furniture sold here — 60.0

" " Sundry balances & old debts for law business recd. at various times — 123.55

723.55

Boston May 5 – 1803

Cash Dr. to Notes Receivable for amt. of C. Coolidge's note paid at the Mass. Bank	1158.80
9	
Notes payable Dr. to Cash paid note at Mass. Bank	500.0
16	
Notes payable dr. to Cash paid note at Mass. Bank in part	1000.0
ren.d for 500 $. for disc.d pr Oct. 17 –	
17	
Bank Shares Dr. to Cash paid first instalment on 9 shares in Boston Bank	450.0
1 Share taken in addition for C. Phelps & C. P. Huntington minors – & rec.d of them the cash for the am.t – viz. – of C. P. — 75. of C. P. H. — 25. — 100 $	
Cash Dr. to Cha. Phelps Esq. for amount of Cash received of him to balance account	30.27

Boston October 17 - 1803

Bank Shares Dr to Cash

for second instalment on 9 shares paid this day	225. 0	
paid W. Parsons for disct. paid by him on sundry renewals ~~viz~~ on acct of Bank Shares viz - May ~~$~~5 - July 5 - & Sept. 5 $	15. 0	240. 0

Cash Dr to Bank Shares

Sold Wm Cleland 9 shares @ 17 P. Ct. advance		
9 Shares at 100$ is — 900. 0 × 17 = 6300 / 900 / 153,00		
advance	153. 0	
two Instalments repaid me	675. 0	828. 0

Bank Shares Dr to Profit & Loss

for amount gained on 9 Shares	138. 0

Notes Payable Dr to Cash

paid my note at Mass. Bank - renewed sundry ~~sundry~~ times by Wm Parsons as above	500. 0

Dec. 31.

House Expences Dr to Cash

for Expences during my residence at Hadley from May 1st to this day	261. 3

turn over

Entries continued 2 pages forward as of this date

Boston Dec.r 31. 1803

Profit & Loss Dr. to Sundry Accts

Expence – to balance ⁒c – ..	647	24
Interest – Do. Do. – ..	229	26
House Expences – Do. Do. – ..	4833	16
	5709	66

Sundry Accts Drs. to Profit & Loss

Commission – to balance ⁒c	2004	48
Storage – – Do. Do. – .. –	185	85
	2190	33

~~Cash on hand – $ 564 5~~

~~This sum (being E. R's proportion of the allowance claimed by me for settling the partnership concerns – & entered accordingly in this set of books) I have retained in my own hands till the question made by the administrator "whether I am entitled to it" – is decided either by Referees or by suit as he may prefer –~~

~~The two Accounts of "Cash" & "Profit & Loss" which alone remain open – to be closed conformably to such decision.~~
~~if in my favor if pay – Balance [illegible] to Cash.~~

~~The above balance of Cash is not to be carried into the succeeding set of Books till a decision is had [illegible]~~

Boston April 16th 1807

The administrator on the Estate of Edw.d Rand & the Creditor Mr. J. Parsons - persisting in their opposition to the allowance of any compensation for settling the concerns of the Company of P. & Rand, & refusing to refer the subject to indifferent persons - notwithstanding the opinion of Judge Dawes & many other respectable merchants in favor of such an allowance - I have consented (for the sake of closing the accts & ending the controversy) to relinquish all claim to compensation for upwards of six months spent almost exclusively & alone in liquidating the Concerns of Phelps & Rand - as appears by their Books of this date - The Accts in this Sett of Books are therefore closed & balanced - by sundry Counter Entries to offset the charges of April 30 - 1803, which are given up - So that on the 31st of Decr. 1803 - I was just square with the world - having spent $723.55 which I had originally in cash, & derived ~~from~~ occasionally from other sources than trade - as per Entry Apr. 30. 1803

Thus ends the Business of four years - from Jany. 1. 1800 - when I was married - to Decr. 31. 1803 - when this Sett of Books was closed excepting as per next page -

Boston April 16. 1807

Commission Acct dr. to Sundy. Accts

Cash

For this sum charged 30. April 1803 which I consent to relinquish as per statement on the last page viz — "

Comms on 2557.50 @ 2½ p/ct —	63.94		
" " 10.647.63 " "	266.19	330.13	

Phelps & Rand

For this sum charged 30 April 1803 also relinquished - viz

Comms - on — 14.756-77 @ 2½ p/ct.	368.91		
" " " 36.953-45 @ 1 p/ct.	369.53	738.44	
		1068.57	

Phelps & Rand dr. to Sundry Accts

Profit & Loss

for this sum in addition to my share of Profits charged Apr. 30. 1803 - arising in consequence of my relinquishing my claim for settling their Concerns — " 534.29

Cash

for this sum repaid them to balance their acct — the whole profits due from them being —— 3667.53
add the above charge - 534.29 " —— 4201.82
recd. from them Apr. 30. 1803 — 4405.97
to repay them now — " — 204.15 " " "
4201.82

204.15	
738.44	

Boston April 16. 1807

Profit & Loss Dr. to Sundry Acct's

Commission Acct

for this sum to balance the latter a/c ..	1068.57
Cash	
paid sundry Expenses to balance this a/c & close the Books, as of Dec.r 31. 1803 ..	29.77
$	1098.34